IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.A. No. 554 of 2006
DATE OF DECISION: 14.8.2007

Commissioner of Income-tax (Central), Ludhiana

…Appellant

Versus

Harmanpreet Singh

…Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

Present: Mr. Sanjiv Bansal, Advocate,
for the appellant-revenue.

Mr. Ravish Sood, Advocate,
for the respondent-assessee.

JUDGMENT

M.M. KUMAR, J.

The revenue has approached this Court by filing instant appeal under Section 260A of the Income-tax Act, 1961 (for brevity, 'the Act'), challenging order dated 5.4.2006, passed by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar in I.T. (SS) A. No. 3(ASR)/2005, for the block assessment period 1.4.1990 to 6.4.2000. The revenue has claimed that the following question of law would arise for our determination:-

> "Whether, on the facts and in the circumstances of the case, the Tribunal was correct in law in cancelling the levy of surcharge on the tax worked out on the undisclosed income for the reason that search took place prior to 01.06.202, whereas the amendment in the

proviso to section 113 had been made effective from 01.06.2002?"

Notice of motion was issued.

Mr. Ravish Sood, has put in appearance on behalf of the respondent-assessee. He has placed firm reliance on an earlier judgment of this Bench passed in the case of **The Commissioner of Income Tax, Jalandhar-I v. Rajiv Bhatara** (I.T.A. No. 587 of 2006, decided on 6.8.2007) and has submitted that the question raised in the instant appeal is squarely covered by the aforementioned judgment against the revenue.

Mr. Sanjiv Bansal, learned counsel for the appellant-revenue has not been able to successfully dispute the aforementioned submission made by Mr. Ravish Sood.

In view of the above we find that the question raised in the instant appeal is squarely covered by our judgment dated 6.8.2007 rendered in the case of Rajiv Bhatara (supra). Accordingly, the question is answered against the revenue and in favour of the assessee in terms of the aforementioned order.

(M.M. KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

August 14, 2007
Pkapoor